

**AVOYELLES PUBLIC
CHARTER SCHOOL, INC.**

Mansura, Louisiana

**Financial Report
Year Ended June 30, 2013**

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1-2
 FINANCIAL STATEMENTS	
Statement of financial position	4
Statement of activities	5
Statement of functional expenses	6
Statement of cash flows	7
Notes to financial statements	8-16
 SUPPLEMENTAL SCHEDULES	
Schedule of board members	18
Schedule of insurance in force	19
 INTERNAL CONTROL, COMPLIANCE AND OTHER MATTERS	
Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	21-22
Summary schedule of current and prior year audit findings and management's corrective action plan	23
 SUPPLEMENTAL SCHEDULES OF PERFORMANCE MEASURES	
Independent Accountants' Report on Applying Agreed-Upon Procedures	25-28
Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources	29
Schedule 2 - Education Levels of Public School Staff	30
Schedule 3 - Number and Types of Public Schools	31
Schedule 4 - Experience of Public Principals and Full-time Classroom Teachers	32
Schedule 5 - Public School Staff Data: Average Salaries	33
Schedule 6 - Class Size Characteristics	34
Schedule 7 - Louisiana Educational Assessment Program (LEAP)	35-36
Schedule 8 - The Graduation Exit Exam (GEE)	37
Schedule 9 - The iLEAP Tests	38-46

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Avoyelles Public Charter School, Inc.
Mansura, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Avoyelles Public Charter School, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Avoyelles Public Charter School, Inc. as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Supplemental Schedules

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying information on pages 18 and 19 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any other assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance, with *Government Auditing Standards*, we have also issued our report dated November 18, 2013, on our consideration of Avoyelles Public Charter School, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Avoyelles Public Charter School, Inc.'s internal control over financial reporting and compliance.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
November 18, 2013

FINANCIAL STATEMENTS

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA
Statement of Financial Position
June 30, 2013

ASSETS

Current assets:

Cash	\$ 3,928,129
Interest-bearing deposits	2,033,518
Accrued interest receivable	9,380
Grants receivable	<u>284,552</u>
Total current assets	<u>6,255,579</u>

Restricted assets:

Cash	<u>34,160</u>
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Fixed assets:

Fixed assets	15,851,449
Less: accumulated depreciation	<u>(3,443,855)</u>
Total fixed assets, net	<u>12,407,594</u>

Total assets	<u>\$ 18,697,333</u>
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LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$ 122,844
Accrued expenses	366,194
Due to others	34,160
Lease payable - current portion	-
Notes payable - current portion	<u>218,517</u>
Deferred revenue	
Total current liabilities	<u>741,715</u>

Long term liabilities:

Notes payable	<u>9,429,463</u>
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Total liabilities	<u>10,171,178</u>
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Net assets:

Unrestricted	3,161,251
Unrestricted - designated	<u>5,364,904</u>
Total net assets	<u>8,526,155</u>

Total liabilities and net assets	<u>\$ 18,697,333</u>
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The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Statement of Activities
For the Year Ended June 30, 2013

Revenues, gains and other support:	
State MFP revenue	\$ 4,815,817
Federal and state grants	481,448
Student fees	89,166
Donations	17,530
Miscellaneous revenue	312,341
Interest income	<u>25,587</u>
Total	<u>5,741,889</u>
 Expenses and losses:	
Program services	4,970,102
Supporting services -	
Administrative expenses	691,437
Fund raising expenses	<u>35,917</u>
Total	<u>5,697,456</u>
 Change in net assets	 44,433
 Net assets, beginning of year	 <u>8,481,722</u>
 Net assets, end of year	 <u>\$ 8,526,155</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Statement of Functional Expenses
For the Year Ended June 30, 2013

		<u>Support Services</u>		
	<u>Program</u>	<u>Administrative</u>	<u>Fund Raising</u>	
	<u>Services</u>	<u>Expenses</u>	<u>Expenses</u>	<u>Total</u>
Expenses:				
Salaries	\$ 2,228,862	\$ 331,038	\$ -	\$ 2,559,900
Payroll taxes	30,132	4,503	-	34,635
Employee group insurance	304,453	20,887	-	325,340
Retirement fund contribution	557,973	87,388	-	645,361
Other employee benefits	21,802	-	-	21,802
Retirees' group benefits	38,146	-	-	38,146
Transportation	211,776	-	-	211,776
Advertising	-	798	-	798
Depreciation expense	497,623	-	-	497,623
Dues and fees	-	12,823	-	12,823
Insurance	65,644	20,693	-	86,337
Repairs and maintenance	60,693	-	-	60,693
Audit / accounting services	-	77,901	-	77,901
Other professional services	70,934	26,238	-	97,172
Miscellaneous expense	31,159	11,161	35,917	78,237
Bank charges and fees	551	1,205	-	1,756
Purchased educational services	2,770	-	-	2,770
Materials and supplies	81,623	83,218	-	164,841
Books and periodicals	36,645	-	-	36,645
Telephone and postage	35,988	7,684	-	43,672
Uniforms	-	5,900	-	5,900
Utilities	145,312	-	-	145,312
Food service management	148,775	-	-	148,775
Interest expense	399,241	-	-	399,241
Totals	<u>\$ 4,970,102</u>	<u>\$ 691,437</u>	<u>\$ 35,917</u>	<u>\$ 5,697,456</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Statement of Cash Flows
For the Year Ended June 30, 2013

Cash flows from operating activities:	
Change in net assets	\$ 44,433
Adjustments to reconcile change in net assets to net cash provided by operating activities -	
Depreciation	497,623
Decrease in accrued interest receivable	2,461
Decrease in grants receivable	51,977
Decrease in accounts payable	(359)
Increase in accrued expenses	125,081
Increase in due to others	<u>9,408</u>
Net cash provided by operating activities	<u>730,624</u>
Cash flows from investing activities:	
Purchases of equipment	(524,083)
Purchases of interest-bearing deposits	<u>(15,354)</u>
Net cash used by investing activities	<u>(539,437)</u>
Cash flows from financing activities:	
Payments on notes	<u>(212,918)</u>
Net decrease in cash	(21,731)
Cash, beginning of year	<u>3,984,020</u>
Cash, end of year	<u>\$ 3,962,289</u>
Supplemental disclosure:	
Interest paid	<u>\$ 399,241</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

(1) Nature of Activities and Significant Accounting Policies

A. Nature of Organization and Operations

The Avoyelles Public Charter School, Inc. was granted a charter by the State Board of Elementary and Secondary Education in 1999 to provide a stimulating environment to academically challenged elementary school children. The Avoyelles Public Charter School, Inc. incorporates firm policies of discipline with parental and community involvement so that students will master essential academic and life skills. The Avoyelles Public Charter School, Inc. is a Type 2 Charter School governed by a board of directors.

B. Income Taxes

The Avoyelles Public Charter School, Inc. is a non-profit corporation that is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code of 1986 and is an organization that is not a private foundation as defined in Section 509(a) of the Code. It is also exempt from Louisiana income tax.

C. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

D. Public Support and Revenue

Avoyelles Public Charter School, Inc. receives its grant support primarily from the Louisiana State Department of Education. Approximately 86% of the School's funding is from the Louisiana Department of Education. Other public support is received from the U.S. Department of Education.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. Donated labor is valued at the minimum wage rate in effect at the time of the donated services. Donated professional time is valued at the current market rate of the specific project. Donated materials are valued at current market value at the time of donation. There were no donated services that met the criteria for recognition.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

released from restrictions. The Avoyelles Public Charter School, Inc. had no temporarily or permanently restricted net assets as of June 30, 2013 arising from contributions.

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

F. Fixed Assets

Fixed assets are recorded at historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. It is the Organization's policy to capitalize fixed assets over \$1,000. Fixed assets are being depreciated over their estimated useful lives using the straight-line method. The range of estimated useful lives is as follows:

Buildings and improvements	40 years
Furniture and fixtures	5-7 years
Machinery and equipment	5-10 years

G. Cash and Cash Equivalents

For the purpose of the statement of cash flows, the Organization considers all highly liquid investments with original maturities of three months or less to be cash equivalents. At June 30, 2013 there were no cash equivalents.

(2) Cash and Interest-Bearing Deposits

At June 30, 2013, the Organization had cash and interest-bearing deposits (book balances) totaling \$5,995,807. These deposits are stated at cost, which approximates market. Deposit balances (bank balances) at June 30, 2013 totaled \$6,019,212 and were fully insured.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

(3) Grants Receivable

Grants receivable are deemed to be fully collectible by management, accordingly, no allowance for doubtful accounts is required; Grants receivable consist of the following at June 30, 2013:

United States Department of Education:	
IDEA Part B	\$ 105,265
Title I	171,508
Louisiana State Board of Elementary and Secondary Education	
8 G Student Enhancement Block Grant	6,483
Other:	
E-Rate	1,296
	<u>\$ 284,552</u>

(4) Fixed Assets

A summary of fixed assets as of June 30, 2013 is as follows:

Land	\$ 1,571,789
Buildings and improvements	12,979,701
Furniture and fixtures	283,998
Machinery and equipment	1,015,961
Accumulated depreciation	<u>(3,443,855)</u>
Fixed assets, net	<u>12,407,594</u>

Depreciation expense for the year ended June 30, 2013 was \$497,623.

(5) Note Payable

A. \$1,100,000 USDA Loan

By resolution of the Board of Directors on September 17, 2004, the Avoyelles Public Charter School, Inc. authorized the incurrence of indebtedness in the principal amount of \$1,100,000 for the purpose of financing the cost of Phase II of the Campus Improvement Project which consisted of construction of entrance road, parking, site grading, drainage, and utilities. On March 8, 2005, the Board of Directors entered into two separate security agreements with the United States Department of Agriculture (USDA) Rural Development Division to borrow \$600,000 and \$500,000, each at an interest rate of 4.5% payable over twenty-five years. At June 30, 2013, the school had outstanding principal balances of \$488,614 and \$280,914 respectively. Future debt service requirements are as follows:

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

Year Ending June 30,	\$600,000		
	Principal payments	Interest payments	Total
2014	\$ 18,421	\$ 21,610	\$ 40,031
2015	19,268	20,764	40,032
2016	20,153	19,879	40,032
2017	21,079	18,953	40,032
2018	22,047	17,985	40,032
2019-2023	126,389	73,770	200,159
2024-2028	158,214	41,946	200,160
2029-2031	103,043	6,667	109,710
	<u>\$488,614</u>	<u>\$221,574</u>	<u>\$710,188</u>

Year Ending June 30,	\$500,000		
	Principal payments	Interest payments	Total
2014	\$ 21,948	\$ 12,192	\$ 34,140
2015	22,956	11,184	34,140
2016	24,011	10,129	34,140
2017	25,114	9,026	34,140
2018	26,268	7,872	34,140
2019-2023	150,586	20,113	170,699
2024	10,031	81	10,112
	<u>\$280,914</u>	<u>\$70,597</u>	<u>\$351,511</u>

B. \$7,502,000 Loan

By resolution of the Board of Directors on August 30, 2005, the Avoyelles Public Charter School, Inc. authorized the incurrence of indebtedness in the principal amount of \$7,502,000, for the purpose of financing the cost of Phase IV of the Campus Improvement Project which consists of construction of the high school building, gymnasium and performing arts building. On August 30, 2005, the Board of Directors entered into a security agreement with the United States Department of Agriculture (USDA Rural Development Division) to borrow \$7,502,000 at an interest rate of 4.125% payable over forty years. At June 30, 2013 the school had an outstanding balance of \$6,850,783. Future debt service requirements are as follows:

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

Year Ending June 30,	\$7,502,000		
	Principal payments	Interest payments	Total
2014	\$ 107,429	\$ 280,579	\$ 388,008
2015	111,945	276,063	388,008
2016	116,651	271,357	388,008
2017	121,555	266,543	388,098
2018	126,665	261,343	388,008
2019-2023	717,820	1,222,220	1,940,040
2024-2028	881,933	1,058,107	1,940,040
2029-2033	1,083,565	856,475	1,940,040
2034-2038	1,331,297	608,743	1,940,040
2039-2043	1,635,666	304,375	1,940,041
2044-2045	616,257	22,137	638,394
	<u>\$6,850,783</u>	<u>\$5,427,942</u>	<u>\$12,278,725</u>

C. \$2,200,000 USDA Loan

By resolution of the Board of Directors on August 30, 2005, the Avoyelles Public Charter School, Inc. authorized the incurrence of indebtedness in the principal amount of \$2,200,000 for the purpose of financing the cost of Phase IV of the Campus Improvement Project which consists of construction of the high school building, gymnasium and performing arts building. On August 30, 2005, the Board of Directors entered into a security agreement with the United States Department of Agriculture (USDA) Rural Development Division to borrow \$2,200,000 at an interest rate of 4.125% payable over forty years. At June 30, 2013, the school had outstanding principal balances of \$1,937,179. Future debt service requirements are pending completion of drawdown of cash advances on loan. Future debt service requirements are as follows:

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

Year Ending June 30,	\$2,200,000		
	Principal payments	Interest payments	Total
2014	\$ 34,523	\$ 79,261	\$ 113,784
2015	35,974	77,810	113,784
2016	37,487	76,297	113,784
2017	39,063	74,721	113,784
2018	40,705	73,079	113,784
2019-2023	230,676	339,244	569,920
2024-2028	283,415	285,505	568,920
2029-2033	348,212	220,708	568,920
2034-2038	427,821	141,099	568,920
2039-2043	459,303	43,956	503,259
	<u>\$ 1,937,179</u>	<u>\$ 1,411,680</u>	<u>\$ 3,348,859</u>

D. Qualified Zone Academy Bonds

By resolution of the Board of Directors on December 1, 2001, the Avoyelles Public Charter School, Inc. authorized the incurrence of indebtedness in the principal amount of \$497,694. The Board of Directors entered into a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority to borrow \$497,694 without interest through the issuance of Qualified Zone Academy Bonds (QZAB's) payable over thirteen years. At June 30, 2008 the school had drawn down the full amount of \$497,694. As of June 30, 2013 the school had an outstanding balance of \$90,490. Future debt service requirements are as follows:

Year Ending June 30,	Qualified Zone Academy Bonds		
	Principal payments	Interest payments	Total
2014	\$ 36,196	\$ -	\$ 36,196
2015	36,196	-	36,196
2016	18,098	-	18,098
	<u>\$ 90,490</u>	<u>\$ -</u>	<u>\$ 90,490</u>

(6) Operating Leases

The Organization has several non-cancelable operating leases, primarily for copy machines, that expire at various dates through 2013. Those leases generally contain automatic renewal options for twelve month periods.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

(7) Net Assets Unrestricted - Designated

It is the policy of the Board of Directors to review its plans for future property improvements and acquisitions from time to time and to designate appropriate sums of unrestricted net assets to assure adequate financing of such improvements and acquisitions. At June 30, 2013, net assets designated by the Board of Directors amounted to \$5,364,904.

(8) School Activity Deposits Due to Others

The Organization acts as custodian for several student activity bank accounts. Funds held on behalf of these groups amounted to \$34,160 at June 30, 2013, and are reported as both an asset and a liability. Consequently, there is no effect on the school's net assets.

(9) Retirement Systems

Substantially all employees of the Avoyelles Public Charter School, Inc. are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) are members of the Teachers' Retirement System of Louisiana; other employees, such as custodial personnel, are members of the Louisiana School Employees' Retirement System. These systems are cost sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan is as follow:

a. Teachers' Retirement System of Louisiana (TRSL)

Plan Description. The TRSL consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRSL provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The TRSL issues a publically available financial report and includes financial statements and required supplementary information for the TRSL. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

Funding Policy. Plan members are required to contribute 8.0 percent, 9.1 percent, and 5.0 percent of their annual covered salary for the Regular Plan, Plan A, and Plan B, respectively. The School is required to contribute to an actuarially determined rate. The current rate is 24.5 percent of annual covered payroll for all three membership plans. Member contributions and employer's contributions for the TRSL are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The Avoyelles Public Charter School Inc.'s employer contribution for the TRSL, as provided by state law, is funded by the State of Louisiana through annual appropriations and by remittances from the School.

The Avoyelles Public Charter School, Inc.'s contributions to the TRSL for the years ending June 30, 2013, 2012, and 2011 were \$598,222, \$552,446, and \$458,537, respectively, equal to the required contributions for each year.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

b. Louisiana School Employees' Retirement System (LSERS)

Plan Description. The LSERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statutes. LSERS issues a publicly available financial report that includes financial statements and required supplementary information for the LSERS. That report may be obtained by writing to the Louisiana School Employees Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (225) 925-6484.

Funding Policy. Plan members are required to contribute 7.5 percent of their annual covered salary, and the employer is required to contribute at an actuarially determined rate. The current rate is 28.6 percent of annual covered payroll. Member contributions and employer contributions for the LSERS are established by state law, and rates are established by the Public Retirement Systems' Actuarial Committee. The Avoyelles Public Charter School, Inc.'s employer contribution for the LSERS is funded by the State of Louisiana through annual appropriations.

The School's contributions to the LSERS for the year ending June 30, 2013, 2012, and 2011 were \$47,139, \$39,902, and \$33,627, respectively, equal to the required contributions for each year.

(10) Compensated Absences

Teachers and staff are allowed a maximum of 10 cumulative sick and/or personal days per year. These days will not carry over to the next year, but may, at the discretion of the board, be used for extended sick leave if an employee has a medical event that necessitates longer than 10 days of recovery, and permission is granted by the board of directors of the Avoyelles Public Charter School, Inc. At the time of retirement, death or termination, no monies will be owed or paid to an employee for accumulated sick days. If an employee leaves the school to continue in another public school system, the accumulated days on record will be transferred to that system upon resignation from Avoyelles Public Charter School, Inc. Therefore, no liability exists at June 30, 2013.

(11) Contingencies

Financial awards from federal, state, and local governmental entities in the form of grants are subject to audit and review by the entities providing the funding. Such audits and reviews could result in expenses being disallowed under the terms and conditions of the grants. Management is not aware of any disallowances related to grants as of June 30, 2013. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

(12) Related Party Transactions

Avoyelles Public Charter School, Inc. had deposits in the Cottonport Bank in the amount of \$5,634,435 (bank balance) at June 30, 2013, in which a board member is the President and C.E.O. of.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

During the year \$80,794 was paid for insurance coverage to the Cottonport Insurance Agency, which is a subsidiary of the Cottonport Bank.

(13) Advertising

Advertising costs are expensed as incurred. Total advertising expense for the year ended June 30, 2013 was \$798.

(14) Subsequent Event Review

The Organization has evaluated subsequent events through November 18, 2013, the date which the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Schedule of Board Members
For the Year Ended June 30, 2013

	<u>Term Expiration</u>
Jeanette H. Dugas President 380 Highway 115 Mansura, LA 71350 (318) 253-9778	6/30/2013
Elizabeth Reed Vice-President 1974 Highway 115 West Bunkie, LA 71322 (318) 346-2005	6/30/2013
Becky Descant Treasurer 234 Lyles Road Bunkie, LA 71322 (318) 346-6629	6/30/2013
A.J. Roy III P.O. Box 363 Marksville, LA 71351 (318) 253-0275	6/30/2013
Glenn Goudeau Treasurer 439 South Main Street Marksville, LA 71351 (318) 876-3377	6/30/2013
Charles B. Jones 126 Lemoine Street Marksville, LA 71351 (318) 253-0348	6/30/2013

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Schedule of Insurance In Force
For the Year Ended June 30, 2013

<u>Description of Coverage</u>	<u>Asset Covered</u>	<u>Coverage Amount</u>	<u>Insurance Company</u>	<u>Policy Number</u>	<u>Expiration Date</u>
General Liability Policy	\$5M Commercial Umbrella	\$2,000,000 aggregate \$1,000,000 each occurrence	Cottonport Ins. Agency Western Heritage	SCP0895859	8/20/13
Excess Liability Policy	Liability and Auto Liability Coverage's	\$5,000,000	Cottonport Ins. Agency American Alternative Ins. Co.	60A2UB0003858-01	8/20/13
Auto Policy	Business Automobiles	\$1,000,000 liability \$100,000 uninsured	Cottonport Ins. Agency Colony Insurance Company	BA8125665	12/4/13
Property Policy	Buildings and Contents	\$14,330,700	Cottonport Ins. Agency EMC Insurance	#2A9-46-94-13	8/18/13
Worker's Compensation	Employees	\$1,000,000	Cottonport Ins. Agency Stonetrust Insurance Company	WCV007335413	10/16/13
Employee Dishonesty Bond	Employees	\$100,000 per claim	Cottonport Ins. Agency CNA Surety Company	68995280	4/18/14

**INTERNAL CONTROL,
COMPLIANCE
AND
OTHER MATTERS**

C. Burton Kolder, CPA*
 Russell F. Champagne, CPA*
 Victor R. Slaven, CPA*
 Gerald A. Thibodeaux, Jr., CPA*
 Robert S. Carter, CPA*
 Arthur R. Mixon, CPA*
 Penny Angelle Scruggins, CPA
 Christine C. Doucet, CPA

Wanda F. Arcement, CPA,CVA
 Allen J. LaBry, CPA
 Albert R. Leger, CPA,PFS,CSA*
 Marshall W. Guidry, CPA
 Stephen R. Moore, Jr., CPA,PFS,CFP®,ChFC®
 James R. Roy, CPA
 Robert J. Metz, CPA
 Alan M. Taylor, CPA
 Kelly M. Doucet, CPA
 Cheryl L. Bartley, CPA
 Mandy B. Self, CPA
 Paul L. Delcambre, Jr., CPA
 Kristin B. Dautat, CPA
 Matthew E. Margaglio, CPA
 Jane R. Hebert, CPA
 Bryan K. Joubert, CPA
 Stephen J. Anderson, CPA
 W. Jeffrey Lowry, CPA
 Brad E. Kolder, CPA, JD
 Casey L. Ardoin, CPA

Retired:
 Conrad O. Chapman, CPA* 2006

* A Professional Accounting Corporation

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

OFFICES

183 South Beadle Rd. Lafayette, LA 70508 Phone (337) 232-4141 Fax (337) 232-8660	450 East Main Street New Iberia, LA 70560 Phone (337) 367-9204 Fax (337) 367-9208
---	--

113 East Bridge St. Breaux Bridge, LA 70517 Phone (337) 332-4020 Fax (337) 332-2867	200 South Main Street Abbeville, LA 70510 Phone (337) 893-7944 Fax (337) 893-7946
--	--

1234 David Dr. Ste 203 Morgan City, LA 70380 Phone (985) 384-2020 Fax (985) 384-3020	1013 Main Street Franklin, LA 70538 Phone (337) 828-0272 Fax (337) 828-0290
---	--

408 West Cotton Street Ville Platte, LA 70586 Phone (337) 363-2792 Fax (337) 363-3049	133 East Waddil St. Marksville, LA 71351 Phone (318) 253-9252 Fax (318) 253-8681
--	---

332 West Sixth Avenue Oberlin, LA 70655 Phone (337) 639-4737 Fax (337) 639-4568	1428 Metro Drive Alexandria, LA 71301 Phone (318) 442-4421 Fax (318) 442-9833
--	--

WEB SITE
WWW.KCSRCPAS.COM

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of Directors
 Avoyelles Public Charter School, Inc.
 Mansura, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Avoyelles Public Charter School, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report, thereon dated November 18, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Avoyelles Public Charter School, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Avoyelles Public Charter School, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Avoyelles Public Charter School, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Avoyelles Public Charter School, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
November 18, 2013

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Summary Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
June 30, 2013

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of finding</u>	<u>Corrective Action Taken</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
CURRENT YEAR (6/30/13) --						
None						
PRIOR YEAR (6/30/12) --						
None						

**SUPPLEMENTAL SCHEDULES
OF
PERFORMANCE MEASURES**

C. Burton Kolder, CPA*
 Russell F. Champagne, CPA*
 Victor R. Slaven, CPA*
 Gerald A. Thibodeaux, Jr., CPA*
 Robert S. Carter, CPA*
 Arthur R. Nixon, CPA*
 Penny Angelle Scruggins, CPA
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--	--

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Board of Directors
 Avoyelles Public Charter School, Inc.
 Mansura, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Avoyelles Public Charter School, Inc. and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Avoyelles Public Charter School, Inc. and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was conducted in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

I. General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures,
- Total General Fund Equipment Expenditures,
- Total Local Taxation Revenue,
- Total Local Earnings on Investment in Real Property,
- Total State Revenue in Lieu of Taxes,
- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

There were no exceptions noted.

II. Education Levels of Public School Staff (Schedule 2)

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to Avoyelles Public Charter School, Inc.'s supporting payroll records as of October 1.

There were no exceptions noted.

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

There were no exceptions noted.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1st and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

There were no exceptions noted.

III. Number and Type of Public Schools (Schedule 3)

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

There were no exceptions noted.

IV. Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

There were no exceptions noted.

V. Public Staff Data: Average Salaries (Schedule 5)

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

There were no exceptions noted.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

There were no exceptions noted.

VI. Class Size Characteristics (Schedule 6)

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

There were no exceptions noted.

VII. Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Avoyelles Public Charter School, Inc.

There were no exceptions noted.

VIII. The Graduation Exit Exam for the 21st Century (Schedule 8)

11. Information is not applicable for 2013, and is shown for historical purposes.

IX. The iLEAP Tests (Schedule 9)

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Avoyelles Public Charter School, Inc.

There were no exceptions noted.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion, on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management of Avoyelles Public Charter School, Inc., the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
November 18, 2013

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA
Schedule I

General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2013

General Fund Instructional and Equipment Expenditures

General fund instructional expenditures:

Teacher and student interaction activities -

Classroom teacher salaries	\$ 1,708,827	
Other instructional staff activities	76,674	
Instructional staff employee benefits	818,510	
Purchased professional and technical services	9,810	
Instructional materials and supplies	125,554	
Instructional equipment	-	

Total teacher and student interaction activities		\$ 2,739,375
--	--	--------------

Other instructional activities:		149,695
---------------------------------	--	---------

Pupil support services	24,271	
Less: Equipment for pupil support services	-	
Net pupil support services		24,271

Instructional staff services	155,074	
Less: Equipment for instructional staff services	-	
Net instructional staff services		155,074

School Administration	218,842	
Less: Equipment for school administration	-	
Net school administration		218,842

Total general fund instructional expenditures		<u>\$ 3,287,257</u>
---	--	---------------------

Total general fund equipment expenditures		<u>\$ -</u>
---	--	-------------

Certain Local Revenue Sources

Local taxation revenue:

Ad valorem tax

Constitutional ad valorem taxes	\$ -
Renewable ad valorem tax	-
Debt service ad valorem tax	-
Up to 1% of collections by the Sheriff on taxes other than school taxes	-
Result of court ordered settlement (ad valorem)	-
Penalties/interest on ad valorem taxes	-
Taxes collected due to tax incremental financing (TIF)(ad valorem)	-

Sales taxes

Sales and use taxes - gross	-
Sales/use taxes - court settlement	-
Penalties/interest on sales/use taxes	-
Sales/use taxes collected due to TIF	-
Total local taxation revenue	<u>\$ -</u>

Local earnings on investment in real property:

Earnings from 16th section property	\$ -
Earnings from other real property	-
Total local earnings on investment in real property	<u>\$ -</u>

State revenue in lieu of taxes:

Revenue sharing - constitutional tax	\$ -
Revenue sharing - other taxes	-
Revenue sharing - excess portion	-
Other revenue in lieu of taxes	-
Total state revenue in lieu of taxes	<u>\$ -</u>

Nonpublic textbook revenue	<u>\$ -</u>
----------------------------	-------------

Nonpublic transportation revenue	<u>\$ -</u>
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AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA
Schedule 2

Education Levels of Public School Staff
As of October 1, 2012

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	-	0%	-	0%	-	0%	-	0%
Bachelor's Degree	23	79%	8	89%	1	100%	-	0%
Master's Degree	6	21%	1	11%	-	0%	-	0%
Master's Degree + 30	-	0%	-	0%	-	0%	-	0%
Specialist in Education	-	0%	-	0%	-	0%	-	0%
Ph. D. or Ed. D.	-	0%	-	0%	-	0%	-	0%
Total	29	100%	9	100%	1	100%	-	0%

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA
Schedule 3

Number and Type of Public Schools
For the Year Ended June 30, 2013

Type	Number
Elementary	0
Middle/Jr. High	0
Secondary	0
Combination	1
Total	1

Note: Schools opened or closed during the fiscal year are included in this schedule.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA
Schedule 4

Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers
As of October 1, 2012

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant principals	-	-	-	-	-	-	-	-
Principals	-	-	-	-	1	-	-	1
Classroom teachers	2	2	17	8	3	3	3	38
Total	2	2	17	8	4	3	3	39

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA
Schedule 5

Public School Staff Data: Average Salaries
For the Year Ended June 30, 2013

	All Classroom Teachers	Classroom Teachers Excluding ROTC, Rehired Retirees, And Flagged Salary Reductions
Average Classroom Teachers Salary Including Extra Compensation	\$43,851	\$43,401
Average Classroom Teachers Salary Excluding Extra Compensation	\$43,851	\$43,401
Number of Teacher Full-Time Equivalents (FTE's) used in Computation of Average Salaries	40	36

Note: Figures reported include all sources of funding (i.e., federal, state, and local) but exclude stipends and employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave); and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA
Schedule 6

Class Size Characteristics
As of October 1, 2012

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	0%	-	0%	-	0%	-	0%	-
Elementary Activity Classes	0%	-	0%	-	0%	-	0%	-
Middle/Jr. High	0%	-	0%	-	0%	-	0%	-
Middle/Jr. High Activity Classes	0%	-	0%	-	0%	-	0%	-
High	0%	-	0%	-	0%	-	0%	-
High Activity Classes	0%	-	0%	-	0%	-	0%	-
Combination	36%	121	27%	92	36%	121	1%	2
Combination Activity Classes	0%	-	0%	-	0%	-	0%	-

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Mansura, LA

Schedule 7

Louisiana Educational Assessment Program (LEAP)

For the Year Ended June 30, 2013

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	5	9%	2	4%	10	19%	10	19%	12	24%	7	13%
Mastery	21	40%	24	47%	19	35%	21	40%	19	37%	19	35%
Basic	26	49%	23	45%	24	44%	19	36%	18	35%	24	45%
Approaching basic	1	2%	2	4%	1	2%	3	5%	2	4%	4	7%
Unsatisfactory	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Total	53	100%	51	100%	54	100%	53	100%	51	100%	54	100%

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	4	8%	4	8%	7	13%	2	4%	2	4%	5	9%
Mastery	16	30%	16	31%	15	28%	9	17%	15	29%	21	39%
Basic	31	58%	28	55%	29	53%	38	71%	32	63%	27	50%
Approaching basic	2	4%	3	6%	3	6%	3	6%	2	4%	1	2%
Unsatisfactory	-	0%	-	0%	-	0%	1	2%	-	0%	-	0%
Total	53	100%	51	100%	54	100%	53	100%	51	100%	54	100%

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Mansura, LA

Schedule 7 (Continued)

Louisiana Educational Assessment Program (LEAP)

For the Year Ended June 30, 2013

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	10	20%	4	8%	8	17%	9	18%	5	10%	8	17%
Mastery	22	44%	17	33%	17	35%	11	22%	11	21%	13	27%
Basic	17	34%	26	49%	19	40%	29	58%	34	65%	27	56%
Approaching basic	1	2%	5	10%	4	8%	1	2%	2	4%	-	0%
Unsatisfactory	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Total	50	100%	52	100%	48	100%	50	100%	52	100%	48	100%

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	10	20%	7	14%	3	6%	1	2%	3	6%	2	4%
Mastery	12	24%	29	57%	20	42%	14	28%	17	33%	16	33%
Basic	27	54%	14	27%	21	44%	33	66%	28	55%	26	55%
Approaching basic	1	2%	1	2%	4	8%	2	4%	3	6%	4	8%
Unsatisfactory	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Total	50	100%	51	100%	48	100%	50	100%	51	100%	48	100%

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Mansura, LA

Schedule 8

The Graduation Exit Exam (GEE)

For the Year Ended June 30, 2013

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced												
Mastery												
Basic												
Approaching basic												
Unsatisfactory												
Total												

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced												
Mastery												
Basic												
Approaching basic												
Unsatisfactory												
Total												

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Mansura, LA

Schedule 9
The *i*LEAP Tests
For the Year Ended June 30, 2013

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	6	11%	1	2%	4	7%	2	4%
Mastery	17	31%	14	26%	17	31%	14	26%
Basic	27	50%	31	57%	26	48%	32	59%
Approaching basic	4	8%	7	13%	6	11%	6	11%
Unsatisfactory	-	0%	1	2%	1	3%	-	0%
Total	54	100%	54	100%	54	100%	54	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	5	10%	3	6%	2	4%	10	20%
Mastery	21	43%	16	33%	16	33%	26	53%
Basic	22	45%	28	57%	31	63%	13	27%
Approaching basic	1	2%	1	2%	-	0%	-	0%
Unsatisfactory	-	0%	1	2%	-	0%	-	0%
Total	49	100%	49	100%	49	100%	49	100%

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The iLEAP Tests
For the Year Ended June 30, 2013

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	3	6%	12	22%	5	9%	17	31%
Mastery	19	35%	20	37%	23	43%	12	22%
Basic	29	54%	21	39%	22	41%	22	41%
Approaching basic	1	2%	-	0%	4	7%	3	6%
Unsatisfactory	2	3%	1	2%	-	0%	-	0%
Total	54	100%	54	100%	54	100%	54	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	3	6%	9	17%	1	2%	-	0%
Mastery	13	24%	22	41%	18	33%	10	19%
Basic	34	63%	23	42%	33	61%	40	74%
Approaching basic	4	7%	-	0%	2	4%	2	4%
Unsatisfactory	-	0%	-	0%	-	0%	2	3%
Total	54	100%	54	100%	54	100%	54	100%

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The *i*LEAP Tests
For the Year Ended June 30, 2013

District Achievement Level Results	English Language Arts		Mathematics	
Students				
Grade 9				
Advanced				
Mastery				
Basic				
Approaching basic				
Unsatisfactory				
Total				

NOTE: The grade 9 iLEAP has been dropped by the Department of Education, everything at that level was moved to the end of course testing. The Department of Education will be reviewing End of Course Testing and its potential inclusion for assurance purposes in time for assurance submissions next year.

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The *i*LEAP Tests
For the Year Ended June 30, 2013

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	2	4%	2	4%	3	6%	1	2%
Mastery	13	25%	10	19%	8	15%	15	28%
Basic	29	55%	38	72%	26	49%	24	45%
Approaching basic	8	15%	2	4%	14	26%	10	19%
Unsatisfactory	1	1%	1	1%	2	4%	3	6%
Total	53	100%	53	100%	53	100%	53	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	3	5%	8	15%	4	7%	11	20%
Mastery	22	40%	17	31%	23	42%	32	58%
Basic	19	35%	22	40%	25	45%	12	22%
Approaching basic	11	20%	6	11%	3	6%	-	0%
Unsatisfactory	-	0%	2	3%	-	0%	-	0%
Total	55	100%	55	100%	55	100%	55	100%

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The *i*LEAP Tests
For the Year Ended June 30, 2013

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	5	9%	8	15%	5	9%	7	13%
Mastery	15	28%	15	28%	23	43%	14	26%
Basic	30	56%	28	52%	23	43%	31	57%
Approaching basic	4	7%	2	4%	2	4%	1	2%
Unsatisfactory	-	0%	1	1%	1	1%	1	2%
Total	54	100%	54	100%	54	100%	54	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	3	5%	8	15%	8	15%	2	4%
Mastery	11	20%	15	27%	20	36%	16	29%
Basic	31	56%	28	50%	20	36%	27	49%
Approaching basic	10	19%	4	8%	7	13%	8	15%
Unsatisfactory	-	0%	-	0%	-	0%	2	3%
Total	55	100%	55	100%	55	100%	55	100%

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The iLEAP Tests
For the Year Ended June 30, 2013

District Achievement Level Results	English Language Arts		Mathematics	
	2012		2012	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced				
Mastery				
Basic				
Approaching basic				
Unsatisfactory				
Total				

NOTE: The grade 9 iLEAP has been dropped by the Department of Education, everything at that level was moved to the end of course testing. The Department of Education will be reviewing End of Course Testing and its potential inclusion for assurance purposes in time for assurance submissions next year.

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AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The *i*LEAP Tests
For the Year Ended June 30, 2013

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	1	2%	3	5%	2	4%	4	7%
Mastery	16	29%	10	18%	16	29%	10	18%
Basic	29	53%	27	49%	26	47%	31	56%
Approaching basic	8	15%	12	22%	9	16%	6	11%
Unsatisfactory	1	1%	3	6%	2	4%	4	8%
Total	55	100%	55	100%	55	100%	55	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	2	4%	4	7%	1	2%	1	2%
Mastery	10	18%	9	16%	12	22%	17	31%
Basic	30	55%	35	64%	31	56%	32	58%
Approaching basic	11	20%	6	11%	10	18%	5	9%
Unsatisfactory	2	3%	1	2%	1	2%	-	0%
Total	55	100%	55	100%	55	100%	55	100%

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The *i*LEAP Tests
For the Year Ended June 30, 2013

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	1	2%	2	4%	4	7%	8	14%
Mastery	11	20%	6	11%	6	11%	9	16%
Basic	28	50%	31	55%	31	55%	29	52%
Approaching basic	14	25%	9	16%	15	27%	10	18%
Unsatisfactory	2	3%	8	14%	-	0%	-	0%
Total	56	100%	56	100%	56	100%	56	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	5	9%	10	18%	1	2%	1	2%
Mastery	17	30%	16	28%	18	32%	17	30%
Basic	31	54%	29	50%	28	49%	32	56%
Approaching basic	4	7%	2	4%	9	16%	6	11%
Unsatisfactory	-	0%	-	0%	1	1%	1	1%
Total	57	100%	57	100%	57	100%	57	100%

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.
Mansura, LA

Schedule 9 (Continued)
The *i*LEAP Tests
For the Year Ended June 30, 2013

District Achievement Level Results	English Language Arts		Mathematics	
	2011		2011	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced				
Mastery				
Basic				
Approaching basic				
Unsatisfactory				
Total				